



San Bernardino LAFCO Fiscal Indicators

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County Service Area 64 (Spring Valley Lake)

Report Created:1/22/2018

County Service Area 64 is governed by the County Board of Supervisors and is authorized by LAFCO to provide the following functions: water, sewer, roads, parkway maintenance, and street sweeping to the Spring Valley Lake area located generally in the southeastern Victorville community. The water service includes five wells, one booster station, and three water tanks. Sewage treatment and disposal is provided by contract with the Victor Valley Wastewater Reclamation Authority. The district has no direct employees, it operates with personnel and supplies provided by County Service Area 70. Services are funded by property tax revenue, user fees, and service charges. Additional information on the District can be accessed via the link below.

[Agency Information \(map, contact information, fiscal indicators\) under construction](#)



County Service Area 64 (Spring Valley Lake)

Report Created:1/22/2018

Change in Assessed Value

Description

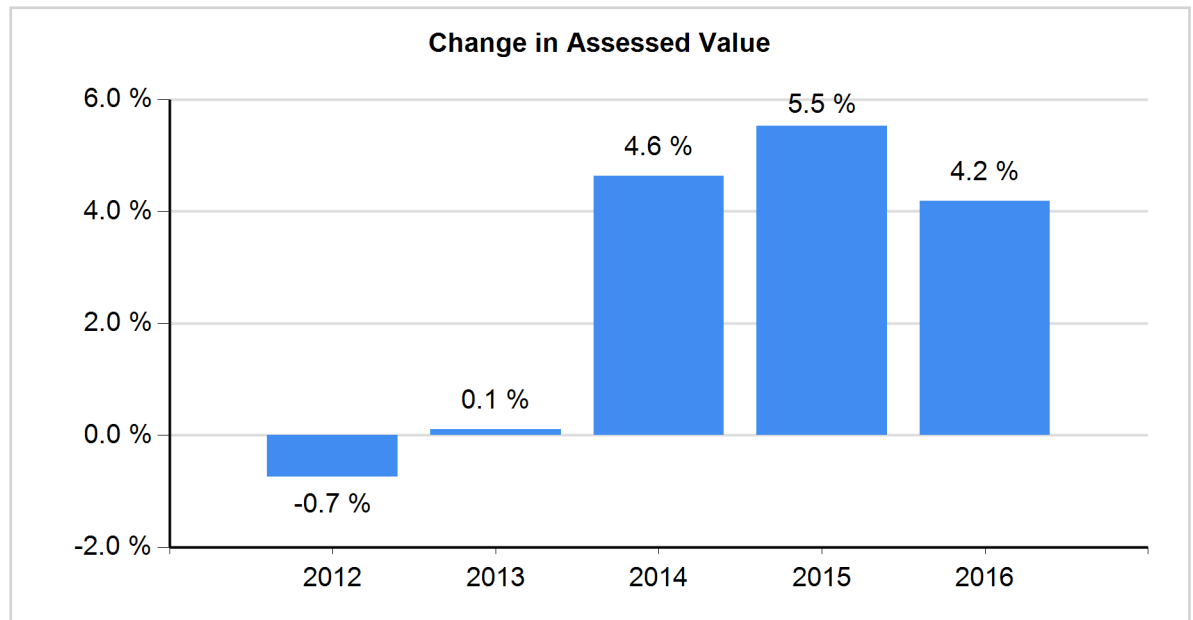
There is a correlation between assessed property value and the receipt of the general property tax levy.

Formula:

change in tax roll
value/beginning tax
roll value

Source:

County Auditor -
Agency Net
Valuations



2012	2013	2014	2015	2016
(\$6,060,185)	\$898,239	\$39,700,033	\$50,119,551	\$39,649,093
\$816,190,510	\$817,088,749	\$856,788,782	\$906,908,333	\$946,557,426
-0.7%	0.1%	4.6%	5.5%	4.2%

Agency Response



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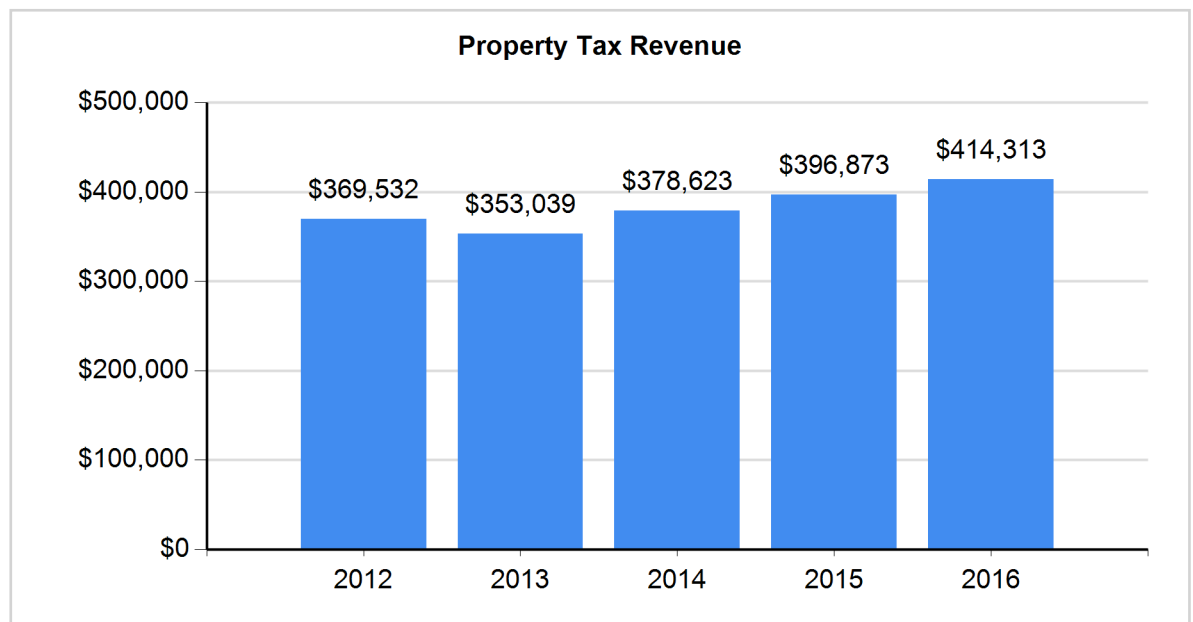
Property Tax Revenue

Description

This indicator will have more importance for those agencies heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the level of stability of an agency's revenue base.

Formula:
property tax revenue

Source:
Statement of
Activities; Statement
of Revenues,
Expenditures and
Changes in Fund
Balance/Net Position



Agency Response



County Service Area 64 (Spring Valley Lake)

Report Created:1/22/2018

Charges for Service (business)

Description

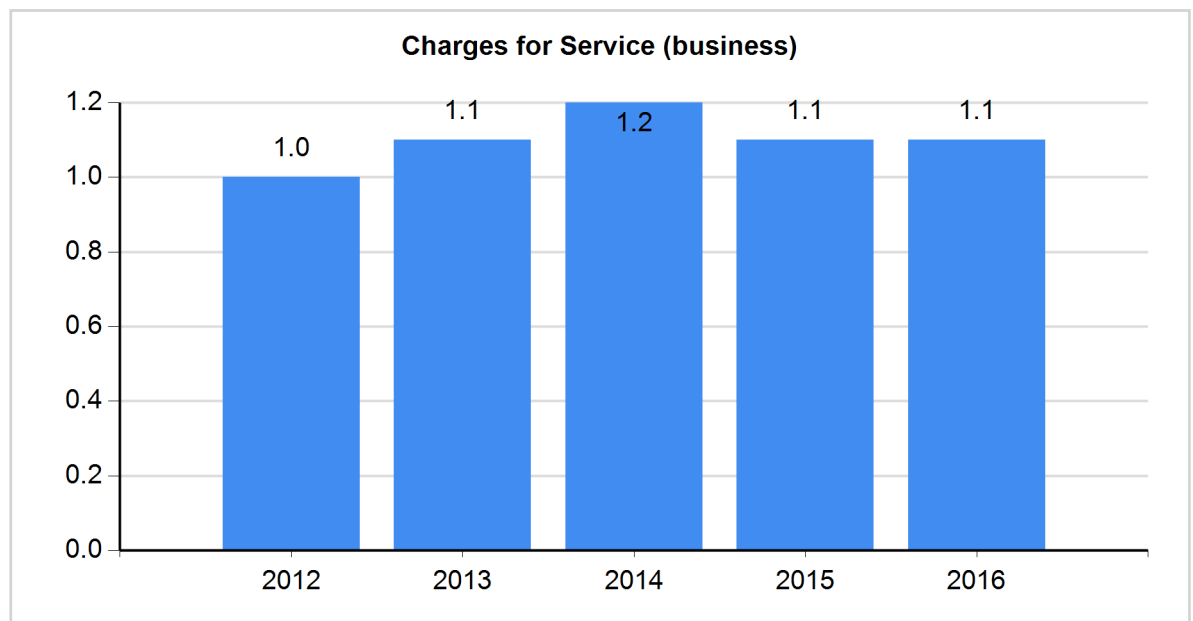
Addresses the extent to which charges for service covered total expenses. A ratio of one or higher indicates that the service is self-supporting.

Formula:

charges for
service/operating
expenses (minus
depreciation)

Source:

Statement of
Activities; Statement
of Cash Flows



2012	2013	2014	2015	2016
\$3,830,855	\$4,125,781	\$4,436,675	\$4,412,358	\$4,751,938
\$3,691,955	\$3,619,616	\$3,849,879	\$4,187,658	\$4,178,819
1.0	1.1	1.2	1.1	1.1

Agency Response



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Liquidity

Description

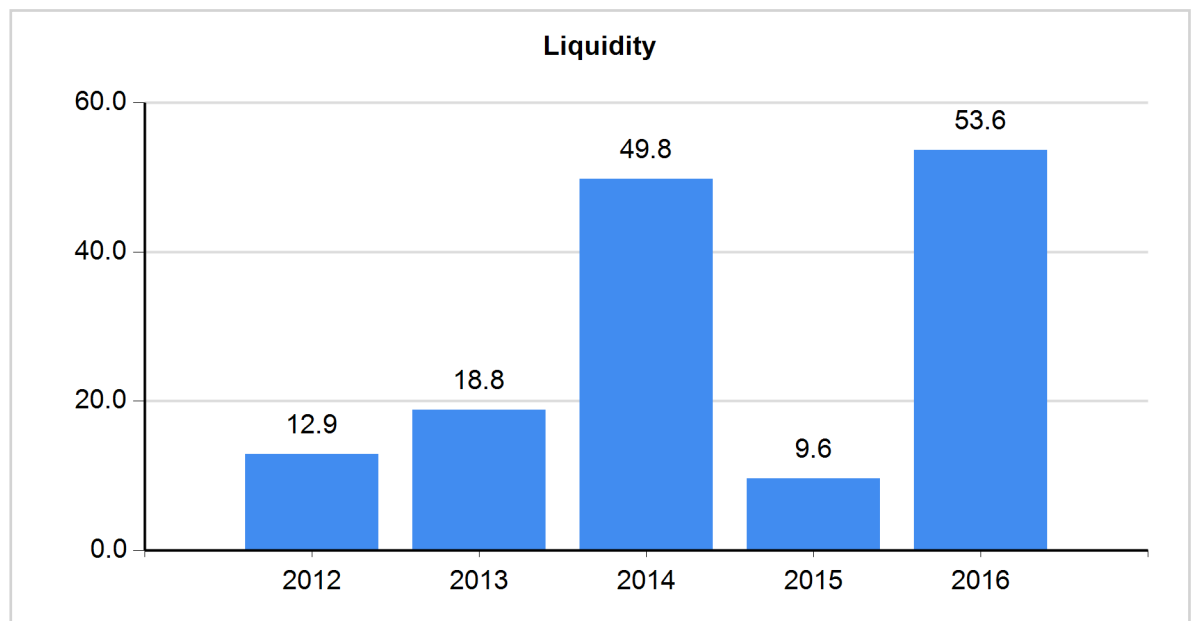
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

Formula:

cash & investments
(does not include
fiscal agents,
restricted, or
fiduciary)/current
liabilities

Source:

Statement of Net
Position



2012	2013	2014	2015	2016
\$6,431,344	\$7,594,473	\$7,757,751	\$9,124,980	\$8,212,734
\$498,395	\$404,914	\$155,763	\$951,648	\$153,213
12.9	18.8	49.8	9.6	53.6

Agency Response



County Service Area 64 (Spring Valley Lake)

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Change in Cash and Cash Equivalents (business)

Description

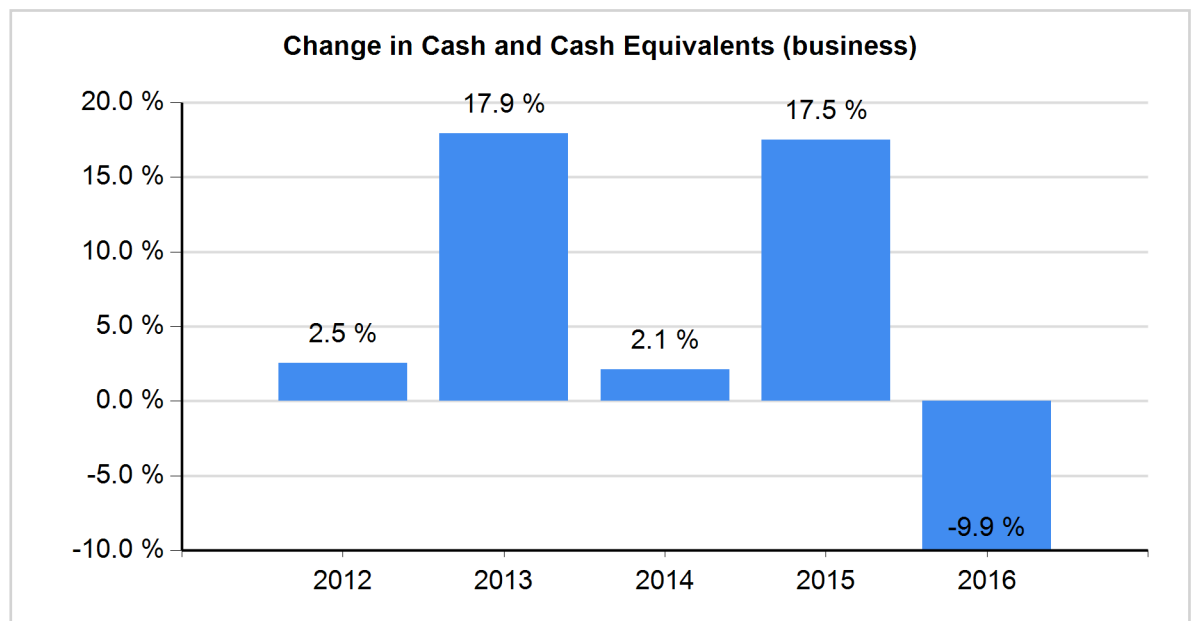
Cash and cash equivalents are the most liquid assets of an agency's assets and can be readily converted into cash. A positive percent change indicates that a government's cash position has improved.

Formula:

$$\frac{\text{change in cash \& cash equivalents}}{\text{begin cash \& cash equivalents}}$$

Source:

Statement of Cash Flows



2012	2013	2014	2015	2016
\$159,924	\$1,163,128	\$163,279	\$1,367,229	(\$912,246)
\$6,322,199	\$6,482,125	\$7,645,252	\$7,808,229	\$9,175,760
2.5%	17.9%	2.1%	17.5%	-9.9%

Agency Response